

INSTRUCTIONS FOR EMPLOYER'S QUARTERLY UNEMPLOYMENT INSURANCE REPORT

- DUE DATE** Your report must be postmarked on or before the last day of the month following the end of the quarter to avoid being classed as delinquent, in which case interest and penalty will be charged. NOTE: The U.S. Post Office does not postmark mail on Sunday.
- MAGNETIC MEDIA** If you report **wages** electronically, this form is still required, and must be postmarked by the due date. Please write "Magnetic Media" in the Employee Wage Section. If you report **taxes and wages** electronically, submit a UI5E, not this UI5.
- NO EMPLOYMENT** If you did not have anyone employed during this quarter, indicate this on the report. Write "NONE" in item 1, sign and return this report to the Unemployment Insurance (UI) Program in the enclosed envelope.

RATES Contr. Rate means Contribution Rate. AFT Rate means Administrative Fund Tax Rate. Total Rate is the Contribution Rate plus the Administrative Fund Tax Rate. Use total rate to compute the **"TAXES DUE"**.

ITEM 1 Include total amount of all wages paid for employment, including corporate officers wages, commissions, bonuses, and the cash value of all remuneration paid in any medium other than cash, such as meals and lodging, house rent, etc. Do not make adjustments to prior quarters.

ITEM 2 Enter the total excess wages for the quarter. *You must report all wages on your quarterly report but you only pay taxes on wages up to and including the **individual employee Taxable Wage Base**.* The taxable wage base is listed in the upper left hand corner of the quarterly report form. The taxable wage base may change from year to year. Any wages you pay an employee over the taxable wage base are considered *Excess Wages* and you don't pay taxes on these wages. The example below illustrates taxable wages vs. excess wages, using the 1998 Taxable Wage Base of *\$16,500:

Compute for each employee	Wages Paid in Qtr.	Total Wages Paid to Date	Excess Wages	Taxable Wages
First	5,000	\$ 5,000	None	\$ 5,000
Second	5,000	10,000	None	5,000
Third	5,000	15,000	None	5,000
Fourth	5,000	20,000(*-16,500) =	3,500	1,500
Total	\$20,000	\$20,000	\$3,500	\$16,500

ITEM 3 Subtract the amount in Item 2 from the amount in Item 1 and enter the net amount of taxable wages.

ITEM 4 Multiply amount of taxable wages shown in Item 3 by the total tax rate and enter this amount.

ITEM 5 All contributions and taxes **not** paid by the due date are subject to penalty and interest. The penalty for being late 30 or fewer days is \$10.00 or 10% of the amount in Item 4, whichever is greater. The penalty for being late more than 30 days is \$15.00 or 15% of the amount in Item 4, whichever is greater. Interest is computed at the rate of .05% per day of the amount in Item 4. Add the penalty amount and interest amount together and enter the total in Item 5. If it is necessary for this agency to issue a subpoena or a jeopardy assessment, there will be an additional penalty of \$40.00.

ITEM 6 Enter here any adjustments or amendments you may have to previous quarterly reports. Please attach a detailed explanation. No special form is required.

ITEM 7 Amounts entered here represent overpayments existing on your account on the date this report was generated for mailing. Overpayments (credits) are subject to prior usage.

ITEM 8 Enter the total of Items 4 through 6 and pay this amount. **Make your check or money order payable to the UI Program.** Please enter your UI employer account number on your check. **DO NOT SEND CASH OR COINS!**

ITEM 9 The monthly employment data reported should be a count of all full-time and part-time workers who worked during or received pay (subject to Unemployment Insurance wages) for the payroll period which includes the 12th of the month. If no employment in the payroll period, enter zero.

ITEM 10 Enter the total number of covered employees listed on your wage report.

CHANGES/ CORRECTIONS Note any changes in your business and the effective date of such change.

AUTHORIZED SIGNATURE Party responsible for the accuracy of the information on the report.

PREPARER'S NAME The preparer's name and telephone number is needed in the event we need to contact the preparer regarding the report. The signature of both the preparer and owner are not necessary.

WAGE LISTINGS If you cannot list all employees in the space provided, you can list the employees on a separate sheet. Please use the same format as the wage listing portion on the front of this report. Be sure all columns **on each page** of your wage listing are headed and totaled. Be sure to include your business name and account number on each sheet you enclose.

KEEP THE EMPLOYER'S COPY FOR YOUR RECORDS

State of Montana Department of Revenue Unemployment Insurance Program P.O. Box 6339, Helena, MT 59604-6339 Telephone No. (406) 444-3834		EMPLOYER'S UNEMPLOYMENT INSURANCE QUARTERLY WAGE REPORT			DO NOT WRITE IN THIS SPACE AGENCY USE ONLY Amount Debit or Credit _____	
Annual Taxable Wage Base Each Employee \$	Quarter/Year	Contr. Rate AFT Rate Total Rate	Due Date	Federal ID. Number	See instructions on back of Employer Copy to complete this form.	
UI Account No.						
COMPUTATION					CORRECTIONS/CHANGES	
1. Total Wages Paid This Quarter ➤					<input type="checkbox"/> Federal ID No. Correct No.:	
2. Total Excess Wages This Quarter ➤					<input type="checkbox"/> Business Name:	
3. Taxable Wages (Item 1 Minus Item 2) ➤					<input type="checkbox"/> Mailing Address:	
4. Taxes Due (Item 3 Times Total Tax Rate)					<input type="checkbox"/> Business Location Change:	
5. Penalty and Interest Due on Item 4 (See Instructions)					<input type="checkbox"/> Ceased employing Effective date: Reason:	
6. Adjustments (Please Attach an Explanation)					<input type="checkbox"/> Closed business	
7. Overpayments (Credits)					<input type="checkbox"/> Sold business	
8. NET PAYMENT (Payable to: Unemployment Insurance Program) ➤					<input type="checkbox"/> Other (attach explanation)	
9. For each month, report the number of covered workers who worked during or received pay for the payroll period which includes the 12th of the month. 1st Month _____ 2nd Month _____ 3rd Month _____					Name & Address of New Owner	
10. Total Number of employees listed _____						
I CERTIFY THE INFORMATION ON THIS REPORT AND ATTACHMENTS IS TRUE AND CORRECT.				Date		
Authorized Signature		Title		Telephone Number		
Preparer's Name		Title		Telephone Number		
A report must be filed. If you paid no wages, write "NONE" in item 1, sign and return this copy.						
Employee's Social Security Number		Name of Employee		Total Wages Paid This Quarter		Excess Wages This Quarter
STAPLE CHECK HERE						
TOTAL WAGES THIS PAGE ➤						

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Annual Taxable Wage Base Each Employee \$	Quarter/Year	Contr. Rate AFT Rate Total Rate	Due Date	Federal ID. Number	See instructions on back of Employer Copy to complete this form.	
UI Account No.					CORRECTIONS/CHANGES List changes below or attach explanation: <input type="checkbox"/> Federal ID No. Correct No.: <input type="checkbox"/> Business Name: <input type="checkbox"/> Mailing Address: <input type="checkbox"/> Business Location Change: <input type="checkbox"/> Ceased employing Effective date: Reason: <input type="checkbox"/> Closed business <input type="checkbox"/> Sold business <input type="checkbox"/> Other (attach explanation) Name & Address of New Owner	
COMPUTATION						
1. Total Wages Paid This Quarter		➤				
2. Total Excess Wages This Quarter		➤				
3. Taxable Wages (Item 1 Minus Item 2)		➤				
4. Taxes Due (Item 3 Times Total Tax Rate)						
5. Penalty and Interest Due on Item 4 (See Instructions)						
6. Adjustments (Please Attach an Explanation)						
7. Overpayments (Credits)						
8. NET PAYMENT (Payable to: Unemployment Insurance Program)		➤				
9. For each month, report the number of covered workers who worked during or received pay for the payroll period which includes the 12th of the month. 1st Month _____ 2nd Month _____ 3rd Month _____						
10. Total Number of employees listed _____						
I CERTIFY THE INFORMATION ON THIS REPORT AND ATTACHMENTS IS TRUE AND CORRECT.				Date		
Authorized Signature		Title		Telephone Number		
Preparer's Name		Title		Telephone Number		
EMPLOYER'S COPY						
Employee's Social Security Number		Name of Employee		Total Wages Paid This Quarter		
Excess Wages This Quarter						
STAPLE CHECK HERE						
TOTAL WAGES THIS PAGE ➤						

